



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

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**FOR IMMEDIATE RELEASE**

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**ASSESSMENT PRACTICES SURVEY REPORT RELEASED FOR  
HUMBOLDT COUNTY**

Carole Migden, Chairwoman, State Board of Equalization (BOE), today released an assessment practices survey report on Humboldt County.

Once every five years, the BOE conducts a review of each county's property tax assessment functions to determine whether properties are being assessed properly and to identify areas where improvements should be made. Issued as an "**Assessment Practices Survey**," the report provides an overview of how well the duties of the assessor are performed and includes recommendations to correct assessment deficiencies and improve compliance with state law.

The BOE found that most properties in Humboldt County are being assessed properly, and the overall quality of the assessment roll meets the minimum standards required by the state to qualify for augmentation funds. However, the report provides 22 recommendations to improve the effectiveness of the assessor's operations. Included among those recommendations are the following:

- Enroll supplemental assessments for all qualifying new construction.
- Deduct all applicable expenses for irrigation system improvements in the valuation of California Land Conservation Act properties.
- Assess manufactured homes at the lesser of factored base year value or current market value as required by Revenue and Taxation Code section 5813.

The review focused on the quality of the 2002-2003 Humboldt County assessment roll, which contained 82,185 assessments having a total enrolled value of \$6.61 billion.

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*Note: A copy of the Humboldt County Assessment Practices Survey Report is available upon request or can be found on the BOE's Web site at <http://www.boe.ca.gov/>.*